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THE TELANGANA GAZETTE

PART-I EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 340-C] **HYDERABAD, FRIDAY, NOVEMBER 29, 2024.**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

SPECIAL PROCEDURE TO BE FOLLOWED BY THE ELECTRONIC COMMERCE OPERATORS IN RESPECT OF SUPPLIES OF GOODS THROUGH THEM BY COMPOSITION TAXPAYERS.

[G.O.Ms.No. 126, Revenue (CT-II), 29th November, 2024.]

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely:—

(i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;

(ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and

(iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

This notification shall be deemed to have been come into force with effect from the 1st day of October, 2023.

APPOINTED DATE FOR NOTIFYING THE PROVISIONS OF SECTIONS 2 TO 24 OF THE ACT.

[G.O.Ms.No. 127, Revenue (CT-II), 29th November, 2024.]

In exercise of the powers conferred by sub-section (2) of section 1 of the Telangana Goods and Services Tax (Amendment) Act, 2024 (Act No. 4 of 2024), the State Government hereby appoints,-

(a) the 1st day of October, 2023, as the date on which the provisions of sections 2 to 24 (except section 14 to 19) of the said Act shall come into force;

(b) the 1st day of August, 2023, as the date on which the provisions of sections 14 to19 of the said Act shall come into force.

S.A.M. RIZVI,
Principal Secretary to Government.

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